

IN THE CLAIMS

Please amend the claims as follows:

Claims 1-2 (Canceled).

Claim 3 (Currently Amended): ~~The thin film magnetic head of claim 1, wherein:~~ A thin film magnetic head, comprising:

a write element, the write element including,

a first yoke portion;

a first pole portion projecting from a flat surface of the first yoke portion at a medium-facing surface side and having a reduced width at its upper end;

a gap film;

a second pole portion facing the upper end of the first pole portion, having the same width as the upper end of the first pole portion, with the gap film interposed between the second pole portion and the upper end of the first pole portion;

a second yoke portion continuous with the second pole portion at the medium-facing surface side and connected to the first yoke portion by a back gap portion that is recessed in the thin film magnetic head from the medium-facing surface; and

a coil surrounding in a spiral form the back gap portion on the flat surface of the first yoke portion; wherein:

the first pole portion includes a magnetic film adjacent to the gap film, and the magnetic film is etched at both sides in a width direction so as to have a narrowed portion having substantially the same width as the second pole portion, and a base portion connected to the narrowed portion and increasing in thickness toward the narrowed portion;

the coil has a space between coil turns which is filled up with an organic insulating resin;

the coil and the organic insulating resin are covered with a third insulating film of an inorganic insulating material;

the third insulating film has a flattened surface;

the first pole portion comprises a first pole piece, a second pole piece and a third pole piece;

the first pole piece is formed of an end of the first yoke portion;

the second pole piece has one surface adjacent to the first pole piece;

the third pole piece has one surface adjacent to the other surface of the second pole piece;

the other surface of the second pole piece is flattened to the same level as the flattened surface of the third insulating film;

the other surface of the third pole piece is flattened to the same level as a surface of a fourth insulating film deposited on the flattened surface of the third insulating film; and

the gap film is on the flattened surfaces of the third pole piece and the fourth insulating film.

Claim 4 (Currently Amended): The thin film magnetic head of claim [[1]] 3, further comprising a read element, wherein:

the read element comprises a giant magnetoresistance effect element.

Claim 5 (Original): The thin film magnetic head of claim 4, wherein:

the giant magnetoresistance effect element comprises one of a spin valve film and a ferromagnetic tunnel junction.

Claim 6 (Currently Amended): A magnetic recording/reproducing apparatus,
comprising:

[[a]] the thin film magnetic head of claim 3, and a magnetic recording medium,
wherein:

~~the thin film magnetic head comprises a write element, the write element comprising:~~

~~a first yoke portion;~~

~~a first pole portion projecting from a flat surface of the first yoke portion at a
medium-facing surface side and having a reduced width at its upper end;~~

~~a gap film;~~

~~a second pole portion facing the upper end of the first pole portion, having the
same width as the upper end of the first pole portion, with the gap film interposed
between the second pole portion and the upper end of the first pole portion;~~

~~a second yoke portion continuous with the second pole portion at the
medium-facing surface side and connected to the first yoke portion by a back
gap portion that is recessed in the thin film magnetic head from the medium-
facing surface; and~~

~~a coil surrounding in a spiral form the back gap portion on the flat
surface of the first yoke portion; wherein:~~

~~the first pole portion includes a magnetic film adjacent to the gap film,
and the magnetic film is etched at both sides in width direction so as to have a
narrowed portion having substantially the same width as the second pole
portion, and a base portion connected to the narrowed portion and increasing
in thickness toward the narrowed portion; and~~

the magnetic recording medium performs magnetic recording/reproducing operations
in cooperation with the thin film magnetic head.

Claim 7 (Original): The magnetic recording/reproducing apparatus of claim 6,
wherein:

the coil comprises a first coil and a second coil;

the first and second coils surround in a spiral form the back gap portion on a first insulating film formed on the flat surface of the first yoke portion, and one of the first and second coils is fitted into the space between coil turns of the other, insulated from the coil turns of the other by a second insulating film, and the first and second coils are connected to each other so as to generate magnetic flux in the same direction.

Claim 8 (Currently Amended): ~~The magnetic recording/reproducing apparatus of claim 6, wherein~~ A magnetic recording/reproducing apparatus, comprising:

a thin film magnetic head and a magnetic recording medium, wherein the thin film magnetic head comprises a write element, the write element including,

a first yoke portion;

a first pole portion projecting from a flat surface of the first yoke portion at a medium-facing surface side and having a reduced width at its upper end;

a gap film;

a second pole portion facing the upper end of the first pole portion, having the same width as the upper end of the first pole portion, with the gap film interposed between the second pole portion and the upper end of the first pole portion;

a second yoke portion continuous with the second pole portion at the medium-facing surface side and connected to the first yoke portion by a back gap portion that is recessed in the thin film magnetic head from the medium-facing surface; and

a coil surrounding in a spiral form the back gap portion on the flat surface of the first yoke portion;

the first pole portion includes a magnetic film adjacent to the gap film, and the magnetic film is etched at both sides in a width direction so as to have a narrowed portion having substantially the same width as the second pole portion, and a base portion connected to the narrowed portion and increasing in thickness toward the narrowed portion; and

the magnetic recording medium performs magnetic recording/reproducing operations in cooperation with the thin film magnetic head;

the first pole portion comprises a first pole piece, a second pole piece, a third pole piece and a fourth pole piece;

the first pole piece is formed of an end of the first yoke portion;

the second pole piece has one surface adjacent to the first pole piece;

the third pole piece has one surface adjacent to the other surface of the second pole piece; and

the fourth pole piece has one surface adjacent to the other surface of the third pole piece and the other surface adjacent to the gap film.

Claim 9 (Currently Amended): ~~The magnetic recording/reproducing apparatus of claim 6, wherein:~~ A magnetic recording/reproducing apparatus, comprising:

a thin film magnetic head and a magnetic recording medium, wherein the thin film magnetic head comprises a write element, the write element including,

a first yoke portion;

a first pole portion projecting from a flat surface of the first yoke portion at a medium-facing surface side and having a reduced width at its upper end;

a gap film;

a second pole portion facing the upper end of the first pole portion, having the same width as the upper end of the first pole portion, with the gap film interposed between the second pole portion and the upper end of the first pole portion;

a second yoke portion continuous with the second pole portion at the medium-facing surface side and connected to the first yoke portion by a back gap portion that is recessed in the thin film magnetic head from the medium-facing surface; and

a coil surrounding in a spiral form the back gap portion on the flat surface of the first yoke portion; wherein:

the first pole portion includes a magnetic film adjacent to the gap film, and the magnetic film is etched at both sides in a width direction so as to have a narrowed portion having substantially the same width as the second pole portion, and a base portion connected to the narrowed portion and increasing in thickness toward the narrowed portion; and

the magnetic recording medium performs magnetic recording/reproducing operations in cooperation with the thin film magnetic head;

the coil has a space between coil turns which is filled up with an organic insulating resin;

the coil and the organic insulating resin are covered with a third insulating film of an inorganic insulating material;

the third insulating film has a flattened surface;

the first pole portion comprises a first pole piece, a second pole piece and a third pole piece;

the first pole piece is formed of an end of the first yoke portion;

the second pole piece has one surface adjacent to the first pole piece;

the third pole piece has one surface adjacent to the other surface of the second pole piece;

the other surface of the second pole piece is flattened to the same level as the flattened surface of the third insulating film;

the other surface of the third pole piece is flattened to the same level as a surface of a fourth insulating film deposited on the flattened surface of the third insulating film; and

the gap film is on the flattened surfaces of the third pole piece and the fourth insulating film.

Claim 10 (Currently Amended): The magnetic recording/reproducing apparatus of claim [[6]] 8, further comprising:

a read element, wherein[[;]] the read element comprise a giant magnetoresistance effect element.

Claim 11 (Original): The magnetic recording/reproducing apparatus of claim 10, wherein:

the giant magnetoresistance effect element comprises one of a spin valve film and a ferromagnetic tunnel junction.

Claims 12-23 (Canceled).